

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

JERRY D. GENTRY AND TERRI A. GENTRY,)	
)	
Plaintiffs,)	No. 001203F
)	
v.)	
)	
MORROW COUNTY ASSESSOR,)	
)	
Defendant.)	
)	DECISION

Plaintiffs appeal the real market value of their property for the 2000-01 tax year. The property is listed as Morrow County Assessor's Account No. R00532 (02S2635BB-06000). A case management conference was convened on February 21, 2001. With the agreement of the parties, the matter was submitted to the court for decision. Jerry Gentry appeared for plaintiffs. Greg Sweek, Assessor, appeared for defendant.

STATEMENT OF FACTS

On June 23, 2000, the subject property suffered a fire. The fire resulted in the complete destruction of the improvements on the property. Brad Hardie, the owner of the property at the time, filed an Application for Reassessment of Destroyed or Damaged Property on August 16, 2000. It was received by defendant on August 31, 2000. Defendant denied the application, as being untimely, on September 7, 2000. Plaintiffs purchased the property on August 28, 2000. Plaintiffs filed their appeal with the court on December 12, 2000. Plaintiffs ask that the real market value of their property be reduced for tax year 2000-01 to reflect the destruction of the improvements.

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COURT'S ANALYSIS

When property is destroyed or damaged between January 1 and July 1, a property owner “may apply to the county assessor to have the real market and assessed value of the property determined as of July 1 of the current assessment year.” ORS 308.428(1). In order to receive the benefit of the statute, the property owner “**shall file an application** for assessment under this section with the county assessor **on or before August 1** of the current year.” ORS 308.428(2) (emphasis added).

It is undisputed that, had the prior owners timely filed the application to have the real market value redetermined for 2000-01, the assessment for the tax year 2000-01 would have excluded the value of the improvements. This would have resulted in a significantly smaller tax bill. Unfortunately, since the prior owners missed the deadline the court is powerless to give plaintiffs their requested relief. The application, received by defendant on August 31, 2000, was too late to qualify for relief under ORS 308.428.

CONCLUSION

The property suffered a very real loss. A statute exists to provide some relief from the taxation of property damaged or destroyed by fire. Unfortunately, no application was filed within the time set out in the statute. The statutory period must stand.

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IT IS THE DECISION OF THE COURT that plaintiffs' appeal is denied.

Dated this _____ day of February, 2001.

SALLY L. KIMSEY
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON FEBRUARY 27, 2001. THE COURT FILED THIS DOCUMENT ON FEBRUARY 27, 2001.